

Submit by Email

AO 257 (Rev. 6/78)

**DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION - IN U.S. DISTRICT COURT**BY: ☐ COMPLAINT ☐ INFORMATION ☒ INDICTMENT  
☐ SUPERSEDING**OFFENSE CHARGED**

26 U.S.C. § 7201 - Tax Evasion (2 counts)

☐ Petty  
☐ Minor  
☐ Misdemeanor  
☒ Felony**PENALTY:**

26 U.S.C. § 7201 - 5 year imprison, \$250,000 fine, 3 year Sup. Rel., \$100 assessment;

**PROCEEDING**

Name of Complainant Agency, or Person (&amp; Title, if any)

INTERNAL REVENUE SERVICE

☐ person is awaiting trial in another Federal or State Court, give name of court☐ this person/proceeding is transferred from another district per (circle one) FRCrP 20, 21 or 40. Show District☐ this is a reprosecution of charges previously dismissed which were dismissed on motion of:☐ U.S. Att'y ☐ Defense  
☐ this prosecution relates to a pending case involving this same defendant☐ prior proceedings or appearance(s) before U.S. Magistrate regarding this defendant were recorded underSHOW  
DOCKET NO.MAGISTRATE  
CASE NO.

Name and Office of Person

Furnishing Information on JOSEPH P. RUSSONIELLO  
THIS FORM☒ U.S. Att'y ☐ Other U.S. AgencyName of Asst. U.S. Att'y  
(if assigned)

CYNTHIA STIER, AUSA, TAX DIV.

Name of District Court, and/or Judge/Magistrate Location  
NORTHERN DISTRICT OF CALIFORNIA

SAN FRANCISCO

DEFENDANT - U.S.

MICHAEL CHEN,

DISTRICT COURT NUMBER

CR 09

0149

DEFENDANT

**IS NOT IN CUSTODY**1) ☒ Has not been arrested, pending outcome this proceeding.  
If not detained give date any prior summons was served on above charges2) ☐ Is a Fugitive3) ☐ Is on Bail or Release from (show District)

NORTHERN DISTRICT OF CALIFORNIA

**IS IN CUSTODY**4) ☐ On this charge5) ☐ On another conviction6) ☐ Awaiting trial on other charges☐ Fed'l ☐ State

If answer to (6) is "Yes", show name of institution

Has detainer  
been filed?☐ Yes  
☐ NoIf "Yes"  
give date  
filedDATE OF  
ARREST

Month/Day/Year

Or... if Arresting Agency &amp; Warrant were not

Month/Day/Year

DATE TRANSFERRED  
TO U.S. CUSTODY☐ This report amends AO 257 previously submitted**ADDITIONAL INFORMATION OR COMMENTS****PROCESS:**☐ SUMMONS ☐ NO PROCESS\*☒ WARRANT Bail Amount: \_\_\_\_\_

If Summons, complete following:

☐ Arraignment ☐ Initial Appearance

Defendant Address: \_\_\_\_\_

\*Where defendant previously apprehended on complaint, no new summons or warrant needed, since Magistrate has scheduled arraignment

Date/Time: \_\_\_\_\_

Before Judge: \_\_\_\_\_

Comments: \_\_\_\_\_

# United States District Court

FOR THE  
NORTHERN DISTRICT OF CALIFORNIA

VENUE: SAN FRANCISCO

FILED  
09 FEB 12 PM 3:50  
RICHARD L. CLARK  
CLERK, U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
**E-filing**

**MMC**

UNITED STATES OF AMERICA,

V.

**CR 09**

**3149**

MICHAEL CHEN,

DEFENDANT(S).

## INDICTMENT

26 U.S.C. § 7201 - Tax Evasion (2 counts)

A true bill.

*Lynda Benjamin*  
Foreman

Filed in open court this 12<sup>th</sup> day of

*February, 2009*

*Brenda Tolbert*  
BRENDA TOLBERT

**NO BAIL ARREST WARRANT** Clerk

Bail, \$

*Maria Elena James*  
Maria Elena James

United States Magistrate Judge

JOSEPH P. RUSSONIELLO (CSBN 44332)  
United States Attorney

FILED  
09 FEB 12 2009  
E-filing  
RICHARD J. ...  
CLERK, U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

MMC

CR 09

0149

UNITED STATES OF AMERICA,

Plaintiff,

v.

MICHAEL CHEN,

Defendant.

No.

VIOLATIONS: 26 U.S.C. § 7201-  
Tax Evasion (Two Counts)

SAN FRANCISCO VENUE

I N D I C T M E N T

The Grand Jury charges:

COUNT ONE: (26 U.S.C. § 7201- Attempt to Evade or Defeat Tax)

That on or about the 25th day of February, 2005, in the Northern District of California, Michael Chen, a resident of San Francisco, California, did willfully attempt to evade and defeat a large part of the income tax due and owing by him to the United States of America for the calendar year 2004, in the amount of \$16,745, by preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent U.S. Individual Income Tax Return, Form 1040, which was filed with the Internal Revenue Service, which failed to disclose \$88,304 in taxable income he received from Fune Ya Japanese Restaurant, Inc.

In violation of Title 26, United States Code, Section 7201.

//

COUNT TWO: (26 U.S.C. § 7201- Attempt to Evade or Defeat Tax)

That on or about the 22nd day of February, 2006, in the Northern District of California, Michael Chen, a resident of San Francisco, California, did willfully attempt to evade and defeat a large part of the income tax due and owing by him to the United States of America for the calendar year 2005, in the amount of \$136,202, by preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent U.S. Individual Income Tax Return, Form 1040, which was filed with the Internal Revenue Service, which failed to disclose \$436,707 in taxable income he received from Fune Ya Japanese Restaurant, Inc.

In violation of Title 26, United States Code, Section 7201.

A True Bill

Dated: \_\_\_\_\_

  
FOREPERSON

JOSEPH P. RUSSONIELLO  
United States Attorney

  
BRIAN STRETCH  
Chief, Criminal Section

Approved as to Form

  
CYNTHIA STIER  
Assistant United States Attorney